

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF  
DIVISION

In re: §  
§  
PERFEKT PUNCH MFG. CO. § Case No. 09-49594  
§  
Debtor(s) §

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**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION  
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY  
ADMINISTERED AND APPLICATION TO BE DISCHARGED (TDR)**

JOSEPH E. COHEN, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned:  
(Without deducting any secured claims)

Assets Exempt:

Total Distributions to Claimants:

Claims Discharged

Without Payment:

Total Expenses of Administration:

3) Total gross receipts of \$ (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ (see **Exhibit 2**), yielded net receipts of \$ from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from <b>Exhibit 3</b> )	\$	\$	\$	\$
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from <b>Exhibit 4</b> )				
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from <b>Exhibit 5</b> )				
PRIORITY UNSECURED CLAIMS (from <b>Exhibit 6</b> )				
GENERAL UNSECURED CLAIMS (from <b>Exhibit 7</b> )				
<b>TOTAL DISBURSEMENTS</b>	\$	\$	\$	\$

4) This case was originally filed under chapter on . The case was pending for months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: \_\_\_\_\_ By: /s/JOSEPH E. COHEN  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO  
FINAL ACCOUNT**

**EXHIBIT 1 – GROSS RECEIPTS**

DESCRIPTION	UNIFORM TRAN. CODE <sup>1</sup>	\$ AMOUNT RECEIVED
TOTAL GROSS RECEIPTS		\$

<sup>1</sup>The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

**EXHIBIT 2 – FUNDS PAID TO DEBTOR & THIRD PARTIES**

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
NA			
TOTAL FUNDS PAID TO DEBTOR & THIRD PARTIES			\$

**EXHIBIT 3 – SECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
	Pension Benefit Guaranty Corp. 1200 K St., N.W. Washington, DC 20005					
	Riviera Finance of Texas, Inc. 17 W 415 Roosevelt Rd. Oakbrook Terrace, IL 60181					
000017A	PENSION BENEFIT GUARANTY CORPORATIO					
<b>TOTAL SECURED CLAIMS</b>			\$	\$	\$	\$

**EXHIBIT 4 – CHAPTER 7 ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
JOSEPH E. COHEN					
JOSEPH E. COHEN					
INTERNATIONAL SURETIES, LTD.					
ASSOCIATED BANK					
ASSOCIATED BANK					
ASSOCIATED BANK					
ASSOCIATED BANK					

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
ASSOCIATED BANK					
ASSOCIATED BANK					
ASSOCIATED BANK					
ASSOCIATED BANK					
ASSOCIATED BANK					
ASSOCIATED BANK					
ASSOCIATED BANK					
BANK OF AMERICA, N.A.					
BANK OF AMERICA, N.A.					
BANK OF AMERICA, N.A.					
BANK OF AMERICA, N.A.					
BANK OF AMERICA, N.A.					
BANK OF AMERICA, N.A.					
BANK OF AMERICA, N.A.					
BANK OF AMERICA, N.A.					
BANK OF AMERICA, N.A.					
BANK OF AMERICA, N.A.					

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
BANK OF AMERICA, N.A.					
CLERK, US BANKRUTCY COURT					
JOSEPH E. COHEN, TRUSTEE					
COHEN & KROL					
COHEN & KROL					
JOSEPH E. COHEN					
JOSEPH E. COHEN					
COHEN & KROL					
ARNSTEIN & LEHR					
ARNSTEIN & LEHR LLP					
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		\$	\$	\$	\$

**EXHIBIT 5 – PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES**

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
NA					
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		\$	\$	\$	\$

**EXHIBIT 6 – PRIORITY UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Illinois Dept. of Empl. Sec. (p) Bankruptcy Unit 3rd Fl., 401 S. State St. Chicago, IL 60605					
	Internal Revenue Service (p) Centralized Insolvency Operations P.O. Box 21126 Philadelphia, PA 19114					
	Lake County Treasurer 18 N. County St., Room 102 Waukegan, IL 60085					
000017B	PENSION BENEFIT GUARANTY CORPORATIO					
000009A	DEPARTMENT OF THE TREASURY					
<b>TOTAL PRIORITY UNSECURED CLAIMS</b>			<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>

**EXHIBIT 7 – GENERAL UNSECURED CLAIMS**

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	1885 Holste LLC P.O. Box 791 Lincolnshire, IL 60069- 0791					
	AMTMA Tool Manufacturers Assoc. 8562 East Avenue Mentor, OH 44060					
	AT&T P.O. Box 8100 Aurora, IL 60507-8100					
	Alarm Detection Systems, Inc. 1111 Church Rd. Aurora, IL 60505					
	American Eagle.Com, Inc. 1 S. Northwest Hwy. 3rd Floor Park Ridge, IL 60068-4226					
	American Funds P.O. Box 6007 Indianapolis, IN 46206- 6007					
	Calco Ltd. 960 Muirfield Hanover Park, IL 60133					
	Capital One FSB P.O. Box 60067 City Of Industry, CA 91716-0087					



CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Carbide Products, Inc. P.O. Box 550 800 Clayton Ave. Georgetown, KY 40324-1571					
	Centerless Blade Mfg. Co. 2044 W. 166th St. #C Torrance, CA 90504					
	Cintas Fire Protection 1870 Brummel Dr. Elk Grove Village, IL 60007					
	City of Zion 2828 Sheridan Rd. Zion, IL 60099					
	Com Ed Bill Payment Center Chicago, IL 60668-0001					
	Cook County Photocopy Co., Inc. 1600 W. Jarvis Ave. Elk Grove Village, IL 60007-2404					
	Defrees & Fiske LLC 200 S. Michigan Ave. Suite 1100 Chicago, IL 60604					
	ECreativeWorks, Inc. 13220 County Road 6, Suite 150 Minneapolis, MN 55441					

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Exact Software North America, Inc. 1948 Paysphere Circle Chicago, IL 60674					
	Expert Metal Finishing 1900 N. Austin Ave. Box 34 Chicago, IL 60639					
	FPM Heat Treating 1501 Lively Blvd. Elk Grove Village, IL 60007					
	First American Bank 500 E. Grand Ave. Lake Villa, IL 60046					
	G&S Services 38735 N. Bayonne Ave. Beach Park, IL 60087					
	Guhring, Inc. 1445 Commerce Ave. Brookfield, WI 53045					
	Hastings Air-Energy Control 5555 S. Westridge Dr. New Berlin, WI 53151-7900					
	Hudson Energy 6740 Paysphere Circle Chicago, IL 60674					

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Katherine Neumann 28 Dukes Lane Lincolnshire, IL 60069					
	Lane Punch Corporation 281 Lane Parkway Salisbury, NC 28146					
	Mastercard Corp Clients Payment Center P.O. Box 71878 Chicago, IL 60694- 1187					
	Merit Benefits Group, Inc. 2001 Midwest Rd. Suite 306 Oak Brook, IL 60523					
	NC Tool & Gage P.O. Box 413 Wyandotte, MI 48192					
	NEOPOST Inc. P.O. Box 45800 San Francisco, CA 94145-0800					
	National City Bank P.O. Box 8043 Royal Oak, MI 48068					
	National Retirement Services 2838-F Queen City Dr. Charlotte, NC 28208					

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Nigro, Westfall & Gyska, P.C. 1793 Bloomingdale Rd. Glendale Heights, IL 60139					
	North Shore Gas P.O. Box A3991 Chicago, IL 60690- 3991					
	North Shore Sanitary District 602 South O'Plaine Road Gurnee, IL 60031					
	Perkins Products, Inc. 7025 W. 66th Place Bedford Park, IL 60638-4703					
	Pioneer Roofing 151 Maple St. P.O. Box 277 Johnson Creek, WI 53038-0277					
	Pivot Punch Corporation 6550 Campbell Blvd. Lockport, NY 14094-9228					
	Precision Punch Corp. 304 Christian Ln. P.O. Box 7087 Berlin, CT 06037-7087					

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Quality Expo Canon Communications LLC Dept. LA 22178 Pasadena, CA 91185-2178					
	RMS 4836 Brecksville Rd. P.O. Box 509 Richfield, OH 44286					
	Racine Heat Treating 1215 Eight St. Racine, WI 53403					
	SGM Architects 365 Glen Farm Ln. Lake Zurich, IL 60047					
	Schwartz Wolf & Bernstein LLP Buffalo Grove Towncenter 314 N. McHenry Rd., Suite D Buffalo Grove, IL 60089					
	Sentry Insurance 1800 N. Point Dr. P.O. Box 8019 Stevens Point, WI 54481-8019					
	Smith Hemmesch, Burke, Brannigan & Guerin 10 S. LaSalle St., Suite 2660 Chicago, IL 60603					

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	Somerville Plating Co. 1305 N. 31st Ave. Melrose Park, IL 60160					
	Steiner Electric Company 1250 Touhy Ave. Elk Grove Village, IL 60007					
	Sureway Tool & Engineering Co. 2959 Hart Dr. Franklin Park, IL 60131					
	TPCo LLC Dept. CH 14193 Palatine, IL 60055-4193					
	TS Grinding 208 Sumac Ct. Schaumburg, IL 60193					
	Thomas Conveyor 28 Hillside Ave. P.O. Box 736 Hillside, IL 60162-0738					
	Tooling & Manufacturing Assoc. 1177 S. Dee Rd. Park Ridge, IL 60068-4396					
	Tru-Cut Tool & Supply Co. 3820 W. 128th Place Alsip, IL 60803					

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	UPS Lockbox 577 Carol Stream, IL 60132-0577					
	Ultra Punch & Die Corp. P.O. Box 353 8 N. Main St. Boonton, NJ 07005					
	Veolia ES Solid Waste Midwest P.O. Box 6484 Carol Stream, IL 60197-6484					
000012	ARAMARK UNIFORM SERVICES					
000003	CARBIDE PRODUCTS, INC.					
000002	DEFREES & FISKE LLC					
000009B	DEPARTMENT OF THE TREASURY					
000013	EXACT SOFTWARE					
000010	HASTINGS AIR-ENERGY CONTROL INC					
000015	PENSION BENEFIT GUARANTY CORPORATIO					
000016	PENSION BENEFIT GUARANTY CORPORATIO					

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
000018	PENSION BENEFIT GUARANTY CORPORATIO					
000001	PEOPLES GAS LIGHT & COKE COMPANY					
000006	PIONEER ROOFING LLC					
000007	PIVOT PUNCH CORPORATION					
000004	SOMERVILLE PLATING CO.					
000008	STEINER ELECTRIC COMPANY					
000005	SUREWAY TOOL & ENGINEERING CO.					
000014	THOMAS PUBLISHING CO LLC					
000011	TOOLING & MANUFACTURING ASSOC.					
<b>TOTAL GENERAL UNSECURED CLAIMS</b>			\$	\$	\$	\$



## INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

## ASSET CASES

Page: 1  
Exhibit 8Case No: 09-49594 ABG Judge: A. BENJAMIN GOLDGAR  
Case Name: PERFEKT PUNCH MFG. CO.

Trustee Name: JOSEPH E. COHEN

Date Filed (f) or Converted (c): 12/31/09 (f)

341(a) Meeting Date: 01/25/10

Claims Bar Date: 05/28/10

For Period Ending: 02/13/14

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Checking Account - Account ending 2860 National Ci	268.97	0.00		0.00	FA
2. Checking Account - Account ending 2879 National Ci	350.15	0.00		0.00	FA
3. Checking Account - Account ending 2907 National Ci	0.00	0.00		0.00	FA
4. Checking Account - Account ending 2852 National Ci	959.57	0.00		0.00	FA
5. Perfekt Punch Mfg. Co. Retirement Plan EIN ending	540,533.52	0.00		0.00	FA
6. Accounts Receivable as of December 31, 2009	17,191.10	0.00		6,580.90	FA
7. Possible common law interest in corporate names, &	0.00	Unknown		0.00	Unknown
8. Customer list based upon 2008 sales.	0.00	Unknown		0.00	Unknown
9. Office equipment and supplies: Receptionist desk 3	21,050.79	0.00		10,000.00	FA
10. Machinery, furnishings & supplies	71,312.36	0.00		0.00	FA
11. Various punches, die bushings, retainers, collets,	0.00	0.00		88,635.26	FA
12. UTILITY DEPOSIT (u)	0.00	123.56		123.56	FA
13. INSURANCE REFUND (u)	0.00	1,266.72		1,266.72	FA
14. FRAUDU CONVEYANCES (u)	Unknown	150,000.00		48,000.00	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		61.06	FA

				Gross Value of Remaining Assets
TOTALS (Excluding Unknown Values)	\$651,666.46	\$151,390.28	\$154,667.50	\$0.00
				(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

TRUSTEE HAS EMPLOYED AN AUCTIONEER TO CONDUCT A PUBLIC AUCTION OF THE DEBTORS ASSETS. THE AUCTION WAS HELD AND THE ESTATE NETTED APPROXIMATELY \$98,000.00. TRUSTEE TO INITIATE A PREFERENCE AND FRAUDULENT CONVEYANCE ANALYSIS. TRUSTEE HAS FILED 8 ADVERSARY COMPLAINTS TO AVOID PREFERENTIAL AND FRAUDULENT CONVEYANCES.

FORM 1  
Document Page 18 of 27  
INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

## ASSET CASES

Page: 2  
Exhibit 8

Case No: 09-49594 ABG Judge: A. BENJAMIN GOLDGAR  
Case Name: PERFEKT PUNCH MFG. CO.

Trustee Name: JOSEPH E. COHEN  
Date Filed (f) or Converted (c): 12/31/09 (f)  
341(a) Meeting Date: 01/25/10  
Claims Bar Date: 05/28/10

ADVERSARY COMPLAINTS ARE BEING LITIGATED AND SETTLED. LITIGATION IS ONGOING. TRUSTEE HAS SETTLED PENDING LAWSUITS.  
TRUSTEE PREPARING HIS FINAL REPORT. TRUSTEE HAS FILED HIS FINAL REPORT WITH THE COURT.  
THE FINAL HEARING WAS HELD AND ALL FUNDS HAVE NOW CLEARED THE BANK. THE TRUSTEE WILL FILE HIS TDR SHORTLY January 14,  
2014.

Initial Projected Date of Final Report (TFR): 07/30/13

Current Projected Date of Final Report (TFR): 10/31/13

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 09-49594 -ABG  
Case Name: PERFEKT PUNCH MFG. CO.

Trustee Name: JOSEPH E. COHEN  
Bank Name: ASSOCIATED BANK  
Account Number / CD #: \*\*\*\*\*1996 Checking Account

Taxpayer ID No: \*\*\*\*\*9059  
For Period Ending: 02/13/14

Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
08/30/12		Trsf In From BANK OF AMERICA, N.A.	INITIAL WIRE TRANSFER IN	9999-000	120,648.21		120,648.21
10/16/12		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		74.37	120,573.84
11/05/12		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		76.83	120,497.01
12/07/12		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		74.29	120,422.72
12/14/12	300001	ARNSTEIN & LEHR LLP	Attorney fees per court order	3210-000		10,870.00	109,552.72
01/08/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		73.37	109,479.35
01/22/13	14	CROWLEY & LAMB for PNC Bank	Settlement of Adversary	1241-000	30,000.00		139,479.35
02/07/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		177.13	139,302.22
03/05/13	300002	INTERNATIONAL SURETIES, LTD. 701 Poydras Street Suite 420 New Orleans, LA 70139	Bond premium	2300-000		146.60	139,155.62
03/07/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		187.06	138,968.56
03/18/13	300003	JOSEPH E. COHEN	Attorney for Trustee fees	3110-000		2,994.58	135,973.98
03/18/13	300004	COHEN & KROL	Attorney for Trustee fees	3110-000		5,989.17	129,984.81
* 03/18/13		ASSOCIATED BANK	BANK SERVICE FEE FOR FEBRUARY 2013	2600-003		177.13	129,807.68
			BANK SERVICE FEE				
04/05/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		201.38	129,606.30
05/07/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		186.71	129,419.59
06/07/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		192.67	129,226.92
07/08/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		186.18	129,040.74
08/07/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		192.12	128,848.62
* 08/13/13		Reverses Adjustment OUT on 03/18/13	BANK SERVICE FEE FOR FEBRUARY 2013	2600-003		-177.13	129,025.75
11/08/13	300005	JOSEPH E. COHEN 105 WEST MADISON STREET SUITE 1100 CHICAGO, IL 60602-0000	Chapter 7 Compensation/Fees	2100-000		10,983.38	118,042.37
11/08/13	300006	JOSEPH E. COHEN	Chapter 7 Expenses	2200-000		73.24	117,969.13

Page Subtotals 150,648.21 32,679.08

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 09-49594 -ABG  
Case Name: PERFEKT PUNCH MFG. CO.

Trustee Name: JOSEPH E. COHEN  
Bank Name: ASSOCIATED BANK  
Account Number / CD #: \*\*\*\*\*1996 Checking Account

Taxpayer ID No: \*\*\*\*\*9059  
For Period Ending: 02/13/14

Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
		105 WEST MADISON STREET SUITE 1100 CHICAGO, IL 60602-0000					
11/08/13	300007	COHEN & KROL	Attorney fees per court order	3110-000		1,116.00	116,853.13
11/08/13	300008	COHEN & KROL	Trustee Expenses	3120-000		148.96	116,704.17
11/08/13	300009	JOSEPH E. COHEN	Attorney for Trustee fees	3110-000		558.00	116,146.17
11/08/13	300010	Pension Benefit Guaranty Corporation Attn: Katie Burgess , Attorney 1200 K Street, NW , Suite 340 Washington, DC 20005-4026	Claim 000017A, Payment 100.00000%	4220-000		95,280.92	20,865.25
11/08/13	300011	Department of the Treasury Internal Revenue Service Centralized Insolvency Operations PO Box 21126 Philadelphia PA 19114	Claim 000009A, Payment 5.82825%	5800-000		19,132.22	1,733.03
11/08/13	300012	Pension Benefit Guaranty Corporation Attn: Katie Burgess , Attorney 1200 K Street, NW , Suite 340 Washington, DC 20005-4026	Claim 000017B, Payment 5.82825%	5400-000		1,733.03	0.00

COLUMN TOTALS	150,648.21	150,648.21	0.00
Less: Bank Transfers/CD's	120,648.21	0.00	
Subtotal	30,000.00	150,648.21	
Less: Payments to Debtors		0.00	
Net	30,000.00	150,648.21	

Page Subtotals 0.00 117,969.13

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 09-49594 -ABG  
Case Name: PERFEKT PUNCH MFG. CO.

Trustee Name: JOSEPH E. COHEN  
Bank Name: BANK OF AMERICA, N.A.  
Account Number / CD #: \*\*\*\*\*1215 BofA - Money Market Account

Taxpayer ID No: \*\*\*\*\*9059  
For Period Ending: 02/13/14

Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
03/25/10	12	AT & T		1229-000	123.56		123.56
* 03/25/10	6	accelent	ACCOUNT RECEIVABLE	1121-003	950.98		1,074.54
03/25/10	9, 11	american auction associates	Sale proceeds	1129-000	98,635.26		99,709.80
03/26/10	13	SENTRY INSURANCE	Insurance refund	1290-000	1,266.72		100,976.52
03/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	0.13		100,976.65
04/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.11		100,980.76
05/28/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.25		100,985.01
06/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.11		100,989.12
07/21/10	6	Riviera Finance	ACCOUNT RECEIVABLE	1121-000	6,190.96		107,180.08
* 07/21/10	000301	Riviera Finance	ACCOUNT RECEIVABLE	1121-003		6,190.96	100,989.12
* 07/21/10	000301	Riviera Finance	ACCOUNT RECEIVABLE	1121-003		-6,190.96	107,180.08
07/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.29		107,184.37
08/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.52		107,188.89
09/15/10	6	RIVERA FINANCE	ACCOUNT RECEIVABLE	1121-000	261.79		107,450.68
09/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.37		107,455.05
10/29/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.52		107,459.57
11/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.38		107,463.95
12/21/10	6	SMITH HEMMESCH BURKE	ACCOUNT RECEIVABLE	1121-000	128.15		107,592.10
12/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.52		107,596.62
01/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.53		107,601.15
* 02/03/11	000302	AMERICAN AUCTION ASSOCIATES, INC.	Auctioneer Expenses	3620-003		9,935.24	97,665.91
			Auctioneer Expenses				
* 02/08/11	000302	AMERICAN AUCTION ASSOCIATES, INC.	Auctioneer Expenses	3620-003		-9,935.24	107,601.15
02/28/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.82		107,601.97
* 03/03/11	6	accelent	ACCOUNT RECEIVABLE	1121-003	-950.98		106,650.99
03/29/11	000303	INTERNATIONAL SURETIES, LTD.	Bond premium	2300-000		52.19	106,598.80
03/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.91		106,599.71
04/29/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.87		106,600.58

Page Subtotals

106,652.77

52.19

## ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 09-49594 -ABG  
Case Name: PERFEKT PUNCH MFG. CO.

Trustee Name: JOSEPH E. COHEN  
Bank Name: BANK OF AMERICA, N.A.  
Account Number / CD #: \*\*\*\*\*1215 BofA - Money Market Account

Taxpayer ID No: \*\*\*\*\*9059

For Period Ending: 02/13/14

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
05/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.91		106,601.49
06/30/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.88		106,602.37
07/29/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.90		106,603.27
08/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.91		106,604.18
09/30/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.88		106,605.06
10/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.91		106,605.97
10/31/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		135.81	106,470.16
11/30/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.88		106,471.04
11/30/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		131.26	106,339.78
12/30/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.89		106,340.67
12/30/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		131.10	106,209.57
01/03/12		Transfer to Acct #*****2057	TRANSFER TO WRITE CHECKS	9999-000		2,344.00	103,865.57
01/31/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.89		103,866.46
01/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		136.51	103,729.95
02/29/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.82		103,730.77
02/29/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		123.29	103,607.48
03/11/12	000304	INTERNATIONAL SURETIES, LTD.	Bond premium	2300-000		87.12	103,520.36
03/30/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.87		103,521.23
03/30/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		127.33	103,393.90
04/02/12	14	KATHERINE NEUMANN	Settlement of Adversary	1241-000	18,000.00		121,393.90
04/30/12	INT	BANK OF AMERICA, N.A.	INTEREST REC'D FROM BANK	1270-000	0.98		121,394.88
04/30/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		150.54	121,244.34
05/31/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	1.03		121,245.37
05/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		154.04	121,091.33
06/29/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.99		121,092.32
06/29/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		143.92	120,948.40
07/31/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	1.03		120,949.43
07/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		158.62	120,790.81

Page Subtotals

18,013.77

3,823.54

**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 09-49594 -ABG  
Case Name: PERFEKT PUNCH MFG. CO.

Trustee Name: JOSEPH E. COHEN  
Bank Name: BANK OF AMERICA, N.A.  
Account Number / CD #: \*\*\*\*\*1215 BofA - Money Market Account

Taxpayer ID No: \*\*\*\*\*9059  
For Period Ending: 02/13/14

Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
08/30/12	INT	BANK OF AMERICA, N.A.	INTEREST REC'D FROM BANK	1270-000	0.96		120,791.77
08/30/12		BANK OF AMERICA, N.A. 901 MAIN STREET 10TH FLOOR DALLAS, TX 75283	BANK FEES	2600-000		143.56	120,648.21
08/30/12		Trsf To ASSOCIATED BANK	FINAL TRANSFER	9999-000		120,648.21	0.00

COLUMN TOTALS	124,667.50	124,667.50	0.00
Less: Bank Transfers/CD's	0.00	122,992.21	
Subtotal	124,667.50	1,675.29	
Less: Payments to Debtors		0.00	
Net	124,667.50	1,675.29	

Page Subtotals 0.96 120,791.77

**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 09-49594 -ABG  
Case Name: PERFEKT PUNCH MFG. CO.

Trustee Name: JOSEPH E. COHEN  
Bank Name: BANK OF AMERICA, N.A.  
Account Number / CD #: \*\*\*\*\*2057 BofA - Checking Account

Taxpayer ID No: \*\*\*\*\*9059  
For Period Ending: 02/13/14

Blanket Bond (per case limit): \$ 5,000,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
01/03/12		Transfer from Acct #*****1215	BALANCE FORWARD				0.00
01/03/12	003001	Joseph E. Cohen, Trustee	TRANSFER TO WRITE CHECKS	9999-000	2,344.00		2,344.00
			Reimbursement for 8 filing fees	2700-000		2,344.00	0.00
			This is a reimbursement check for 8 adversary complaint filing fees paid by Trustees credit card.				
			Case No. as follows: 11-02674 through 11-02681.				

COLUMN TOTALS 2,344.00 2,344.00 0.00

Less: Bank Transfers/CD's 2,344.00 0.00

Subtotal 0.00 2,344.00

Less: Payments to Debtors 0.00

Net 0.00 2,344.00

TOTAL - ALL ACCOUNTS NET DEPOSITS NET DISBURSEMENTS ACCOUNT BALANCE

Checking Account - \*\*\*\*\*1996 30,000.00 150,648.21 0.00

BofA - Money Market Account - \*\*\*\*\*1215 124,667.50 1,675.29 0.00

BofA - Checking Account - \*\*\*\*\*2057 0.00 2,344.00 0.00

154,667.50 154,667.50 0.00

(Excludes Account Transfers) (Excludes Payments To Debtors) Total Funds On Hand

Page Subtotals 2,344.00 2,344.00



**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 09-49594

Case Name: PERFEKT PUNCH MFG. CO.

Trustee Name: JOSEPH E. COHEN

Balance on hand \$

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000017A	Pension Benefit Guaranty Corporation Attn: Katie Burgess, Attorney 1200 K Street, NW, Suite 340 Washington, DC 20005-4026	\$	\$	\$	\$

Total to be paid to secured creditors \$ \_\_\_\_\_

Remaining Balance \$ \_\_\_\_\_

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Fees: JOSEPH E. COHEN	\$	\$	\$
Trustee Expenses: JOSEPH E. COHEN	\$	\$	\$
Attorney for Trustee Fees: COHEN & KROL	\$	\$	\$
Attorney for Trustee Expenses: COHEN & KROL	\$	\$	\$
Other: INTERNATIONAL SURETIES, LTD.	\$	\$	\$

Total to be paid for chapter 7 administrative expenses \$ \_\_\_\_\_

Remaining Balance \$ \_\_\_\_\_

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ \_\_\_\_\_ must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
000009A	Department of the Treasury Internal Revenue Service Centralized Insolvency Operations PO Box 21126 Philadelphia PA 19114	\$ _____	\$ _____	\$ _____
000017B	Pension Benefit Guaranty Corporation Attn: Katie Burgess , Attorney 1200 K Street, NW , Suite 340 Washington, DC 20005- 4026	\$ _____	\$ _____	\$ _____

Total to be paid to priority creditors \$ \_\_\_\_\_

Remaining Balance \$ \_\_\_\_\_

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ \_\_\_\_\_ have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely

allowed general (unsecured) dividend is anticipated to be       percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

NONE

Tardily filed claims of general (unsecured) creditors totaling \$       have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be       percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$       have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be       percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE